

New Hampshire Department of Revenue Administration

Fiscal Note Quick Guide

15-0034

HB 572-FN-LOCAL, *relative to taking land by eminent domain for high pressure gas pipelines and requiring payment of the land use change tax when land is taken by eminent domain to build energy infrastructure*

House Municipal and County Government Committee

This bill provides for the expansion of events that will trigger a Land Use Change Tax. (See RSA 79-A:7). This expansion may increase Land Use Change Tax applicable in certain communities that experience the development of a high pressure gas pipeline. There is no source for the Department of Revenue Administration to identify the number of properties that would be affected by this expansion of triggering events.

The Department estimates there will be an indeterminable increase in local expenditures related to:

- The cost of administration of the Land Use Change Tax when a property qualifies based on these definitions; and
- Will only be experienced in communities that have properties meeting these conditions.

The increase in local revenues is also indeterminable.

The Department notes, mechanically, the restoration of areas damaged from stockpiling earth referenced in Lines 17 through 19 of the bill do not appear to be related to the Land Use Change Tax and may be better placed in another statute.